## **REMARKS/ARGUMENTS**

The applicants' attorneys appreciate the Examiner's thorough search and remarks.

Responsive to the objection set forth in paragraph 1 of the Office Action, it is proposed to have Figures 1-12 modified as shown in the attached Figures. Approval of the modifications is requested.

Responsive to paragraphs 2, 3 and 4 of the Office Action, claims 2 and 14 have been amended. Withdrawal of the objections is requested.

Claims 1-20 have been rejected as anticipated by Coe (U.S. 4,754,310). Reconsideration is requested.

Referring first to claim 1, claim 1 calls for first and second laterally spaced plurality of parallel trenches which are spaced from one another at one end thereof, by an invertible channel region, a drain at a second end of one of the plurality of trenches and a source at a second end of the other plurality of trenches. An example of a structure according to claim 1 is illustrated by Figures 13 and 14. Specifically, Figure 13 shows a device in which the invertible channel region 104 is disposed between two sets of trenches 102A and 102B, drain 141 is disposed at one end of trenches 102B and source 140 is disposed at an end of trenches 102A. No structure even resembling the one shown by Figure 13 and claimed by claim 1 is shown or suggested by Coe. If the Examiner disagrees a more detailed analysis of the reference and its relationship to claim 1 is requested for the record. Otherwise, reconsideration of claim 1 is requested.

Each of claims 2-7 depends from claim 1 and thus includes at least its limitations. Each of claims 2-7 includes other limitations, which in combination with those of claim 1 are not shown or suggested by the art of record. Reconsideration is requested.

Claim 8 has been amended and now calls for the gate trench to include a bottom portion, wherein the conduction path between the drain and the source passes adjacent the bottom portion of the gate trench. An illustration of such a feature can be found in Figure 17A. Specifically, it is shown in Figure 17A that the carriers move along one sidewall of the gate trench, the bottom of the gate trench, and then along the opposing sidewall of the gate trench. No such device has been shown or suggested by Coe. If the Examiner disagrees a more detailed analysis of the

reference and its relationship to claim 8 is requested. Otherwise, reconsideration of claim 8 is requested.

Each of claims 9-14 depends from claim 8, and, therefore, includes its limitations. Each of claims 9-14 includes other limitations which in combination with those of claim 8 are not shown or suggested by the art of record. Reconsideration is requested.

Claim 15 calls for the gate structure to be disposed <u>between</u> the trenches that have diffusions of the opposite conductivity formed in the sidewalls thereof. An example of the subject matter of this claim is illustrated by Figure 13 in which the gate structure is disposed between two sets of trenches 102A, 102B. No such device including such a feature is shown or suggested by Coe. Reconsideration is, therefore, requested.

Claims 16, 18 and 20 depend from claim 14. Each of these claims includes other limitations which in combination with those of claim 14 are not shown or suggested by the art of record. Reconsideration is requested.

The application is believed to be in condition for allowance. Such action is earnestly solicited.

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lame of applicant, assignee or Registered Representative

Registered Representative

✓ Signature

June 24, 2004

Date of Signature

Respectfully submitted,

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